## APPENDIX B

## PROPOSED COUNT

A process for the synthesis of polyol fatty-acid esters by reacting a polyol and a fatty-acid lower-alkyl ester under substantially solvent free conditions in the presence of a catalyst and an emulsifier, the process comprising:

an initial reaction stage which is carried out under such conditions that the reaction mixture in said initial stage is in steady-state, with continuous introduction of reactants comprising polyol and fatty-acid lower-alkyl ester, and continuous removal of products comprising reaction mixture having a degree of esterification of about 1% or more and volatile alcohol formed during the initial reaction stage of the synthesis, and

one or more subsequent reaction stages in which the reaction mixture from said initial stage is further reacted to said polyol fatty-acid esters.

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